

SENATE BILL 2060

By McNally

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, Part 10, relative to the Agricultural,  
Forest and Open Space Land Act of 1976.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated Section 67-5-1003(3) is amended by inserting the following language after the third sentence:

A parcel owned by a corporation or other artificial entity shall be aggregated with other parcels owned by a related corporation or another related artificial entity having common ownership or control.

SECTION 2. Tennessee Code Annotated, Section 67-5-1008(d)(1)(B), is amended by deleting language "or".

SECTION 3. Tennessee Code Annotated, Section 67-5-1008(d)(1)(C), is amended by deleting the subdivision in its entirety and by substituting instead the following language:

(C) Such land is covered by a duly recorded subdivision plat, unless the owner of the property proves to the assessor that the property is being used for agricultural purposes and that none of the land covered by the plat is being developed;

(D) An owner fails to file an application as required by this part;

(E) Such land exceeds the acreage limitations of § 67-5-1003(3);

(F) Such land is being developed, in whole or in part, to a use that is inconsistent with the purposes of this act; or

(G) Such land is conveyed or transferred and such conveyance or transfer would render the status of the land exempt.

SECTION 4. This act shall take effect January 1, 2008, the public welfare requiring it.